

FINANCE (23)

AGENCY PLAN MISSION, GOALS AND BUDGET SUMMARY

AGENCY MISSION:

The mission of the Finance Department is to sustain the City's financial solvency, provide finance-based services to City departments and facilitate economic growth in Detroit through the effective and efficient management of resources and processes that provide essential services, a safer environment and an improved business climate for a World Class City's public and private sector customers.

AGENCY GOALS:

1. Provide a safer environment for our citizens and our employees by enhancing our safety, training and wellness program.
2. Improve customer satisfaction by instituting business processes that meet the needs of departments, vendors, taxpayers and employees in an accurate and timely manner.
3. Facilitate business development and economic growth by providing timely and accurate financial information, analysis and arrangements.
4. Improve the City's financial position by maximizing revenues, controlling expenditures, managing exposure to risk, monitoring debt parameters and reporting financial information in an accurate and timely fashion.

AGENCY FINANCIAL SUMMARY:

2002-03 <u>Requested</u>		2001-02 <u>Budget</u>	2002-03 <u>Recommended</u>	Increase (Decrease)
\$ 48,488,773	City Appropriations	\$ 49,850,203	\$ 44,760,030	\$ (5,090,173)
\$ 48,488,773	Total Appropriations	\$ 49,850,203	\$ 44,760,030	\$ (5,090,173)
\$ 7,818,661	City Revenues	\$ 6,582,730	\$ 7,643,489	\$ 1,060,759
\$ 7,818,661	Total Revenues	\$ 6,582,730	\$ 7,643,489	\$ 1,060,759
\$ 40,670,112	NET TAX COST:	\$ 43,267,473	<u>\$ 37,116,541</u>	\$ (6,150,932)

AGENCY EMPLOYEE STATISTICS:

2002-03 <u>Requested</u>		2001-02 <u>Budget</u>	04-01-02 <u>Actual</u>	2002-03 <u>Recommended</u>	Increase (Decrease)
<u>579</u>	City Positions	<u>577</u>	<u>505</u>	<u>549</u>	<u>(28)</u>
579	Total Positions	577	505	549	(28)

ACTIVITIES IN THIS AGENCY:

2002-03 <u>Requested</u>		2001-02 <u>Budget</u>	2002-03 <u>Recommended</u>	Increase (Decrease)
\$ 1,599,875	Administration	\$ 1,412,663	\$ 1,447,758	\$ 35,095
6,782,555	Assessments	6,694,027	6,285,803	(408,224)
2,926,012	Purchasing	3,096,641	2,949,642	(146,999)
6,927,220	Treasury	6,267,445	6,562,303	294,858
17,252,470	Accounting Operations	21,204,304	15,335,964	(5,868,340)
7,070,292	Income Tax Operations	6,194,112	6,333,007	138,895
<u>5,930,349</u>	Pension Administration	<u>4,981,011</u>	<u>5,845,553</u>	<u>864,542</u>
\$ 48,488,773	Total Appropriations	\$ 49,850,203	\$ 44,760,030	\$ (5,090,173)

FINANCE (23)

ADMINISTRATION ACTIVITY INFORMATION

ACTIVITY DESCRIPTION: ADMINISTRATION

The Administration sets and maintains policies and procedures to be used throughout the department for efficient operation and the achievement of its mission, which includes directing and coordinating the activities of the Assessments Division, Treasury Division, Purchasing Division, Income Tax Division, Pension Bureau, and the Accounts Division. The Accounts Division includes the following sections: General Accounting, Accounts Payable, Payroll Audit, Risk Management, Project Administration, Debt Management and Facilities Management. Finance Administration is also charged with developing and assisting in financing for various economic development projects City-wide for governmental and quasi-governmental agencies.

ACTIVITY GOALS:

1. Provide efficient administrative support for the effective delivery of financial services to our customers which include City agencies and the public.
2. Continually improve our level of customer satisfaction through process improvement initiatives and increased agency linkages.
3. Identify and achieve appropriate levels of personnel for optimal divisional operations.
4. Improve employee morale through increased training and empowerment initiatives.
5. Establish financial policies and procedures to be used throughout City government to maintain financial integrity and solvency.
6. Maintain relationships with credit rating agencies, bond insurers and investors.
7. Serve as liaison for Finance Divisions with City Council, Mayor's Office, Budget, Human Resources, Information Technology Services and other City agencies as needed.

MAJOR INITIATIVES:

1. In conjunction with the City of Detroit's Performance Planning and Development initiative, the Finance Department is working to implement an Attendance Control Program to be utilized across the entire department as a means of improving employee morale through the consistent application of existing Human Resources attendance policies. The Finance Department's plan will serve as a pilot program to be implemented, fine tuned and then offered to other City Departments for their use and benefit. This will serve to greatly improve customer service and increase productivity throughout this organization.
2. The Finance Department has developed a staff recruitment, selection, and promotional plan to address the most appropriate and expedient way to staff Finance Department positions. The Finance Department will provide the Human Resources Department with full information and support to assist in these processes and is developing and will maintain a Staff Vacancy and Promotion Tracking System to aid in expediting the process to quickly address the department's human resources needs. The Finance Department expects to dramatically reduce its vacancy rate and this will translate into improved customer service.
3. The Finance Department is working to reduce the City of Detroit's Workers' Compensation payroll expense through the implementation of a program where employees on the Workers' Compensation payroll are offered the opportunity to return to work to perform valuable services on behalf of City Departments in a capacity that matches their current abilities. Additional benefits are realized in the areas of customer service and productivity, and are in addition to the reduced costs in the City's workers compensation payroll.

PLANNING FOR THE FUTURE:

1. The Finance Department is planning a new departmental unit to be known as the Office of Targeted Business Development. This office will work to assist City agencies in developing new strategies to offer contractual opportunities for certified Detroit Based, Small, Minority and Women Owned Businesses in a race neutral environment. This will be accomplished through several proposed initiatives such as Public/Private Partnerships, Outreach Programs, and Mentor Ventures/Joint Ventures.

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ADMINISTRATION MEASURES AND TARGETS

Goals: Measures	1999-00 Actual	2000-01 Actual	2001-02 Projection	2002-03 Target
Provide efficient administrative support for the effective delivery of financial services: Attend Department Heads meeting	Bi-Monthly	Bi-Monthly	Weekly	Weekly
Continually improve our level of customer satisfaction: Response time to complaints and inquiries	3 days	2 days	2 days	2 days
Identify and achieve appropriate levels of personnel for optimal divisional operations: Employee slots budgeted Employee slots filled	540 487	552 459	577 548	573 573
Improve employee morale through training and empowerment: Employees receiving training	80%	97%	100%	100%
Maintain relationships with credit rating agencies and bond insurers: ¹ Moody's credit rating Standard and Poor's Fitch Investor's Service	Baa1/Aa3/A1 A-/A/A A/A+/A+	Baa1/Aa3/A1 A-/A/A1 A/A+/A+	Baa1/Aa3/A1 A-/A/A1 A/A+/A+	A/Aa3/A1 A/A/A1 A/A+/A+
Activity Costs	\$1,442,389	\$1,299,213	\$1,412,663	\$1,447,758

¹ Major credit ratings (G.O./Water/Sewerage Disposal)

CITY OF DETROIT
Finance Department
Financial Detail by Appropriation and Organization

Administration	2001-02 Redbook		2002-03 Dept Final Request		2002-03 Mayor's Budget Rec	
	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT
Administration						
<i>APPROPRIATION ORGANIZATION</i>						
00058 - Administration						
230010 - Administration	8	\$1,412,663	8	\$1,599,875	8	\$1,447,758
APPROPRIATION TOTAL	8	\$1,412,663	8	\$1,599,875	8	\$1,447,758
10674 - Office of Targeted Business Development						
230015 - Targeted Business Development	5	\$300,000	5	\$0	0	\$0
APPROPRIATION TOTAL	5	\$300,000	5	\$0	0	\$0
ACTIVITY TOTAL	13	\$1,712,663	13	\$1,599,875	8	\$1,447,758

CITY OF DETROIT
Budget Development for FY 2002 - 2003
Appropriations - Summary Objects

	2001-02 Redbook	2002-03 Dept Final Request	2002-03 Mayor's Budget Rec
AC0523 - Administration			
<i>A23000 - Finance Department</i>			
SALWAGESL - Salary & Wages	741,156	560,800	555,309
EMPBENESL - Employee Benefi	371,221	303,588	279,720
OPERSUPSL - Operating Suppli	77,300	83,000	81,030
OPERSVCSL - Operating Servic	477,985	526,797	490,899
CAPEQUPSL - Capital Equipmei	5,000	0	0
OTHEXPSSL - Other Expenses	40,000	125,690	40,800
<i>A23000 - Finance Department</i>	<i>1,712,663</i>	<i>1,599,875</i>	<i>1,447,758</i>
AC0523 - Administration	1,712,663	1,599,875	1,447,758
Grand Total	1,712,663	1,599,875	1,447,758

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ASSESSMENTS ACTIVITY INFORMATION

ACTIVITY DESCRIPTION: ASSESSMENTS

This activity is responsible for annually determining the assessed value, taxable value and capped value of all 420,830 residential, commercial and industrial real and personal property parcels within the City for the purpose of levying the taxes lawfully imposed thereon.

ACTIVITY GOALS:

1. Value and assess all properties not exempt by the December 31st statutory tax day and produce an assessment roll by February 1st.
2. Review and/or appraise properties in accordance with changes as indicated by all building permits issued and received by tax day for the next year's assessments.
3. Complete all requests for combinations and divisions of real property descriptions where taxes are current.
4. Field review, then value all personal property accounts and assess same subject to personal property statements as filed and audited. Assign appropriate assessments to known businesses where statements have not been filed.
5. Alter and correct proposed valuations relative to the required annual review, and amend the assessment and tax roll due to litigation of protested assessments.
6. Produce special assessment rolls when required, and effect preparation and delivery of City and County tax rolls, as required.
7. Fully implement changes in the General Property Tax Act required by Proposal A and related legislation.
8. Develop and implement policy and procedures to properly assess properties in the Neighborhood Enterprise Zone (NEZ), Renaissance Zone and Empowerment Enterprise Zone.
9. Computerization of a Personal Property Assessment Administration System that will enable the City to more efficiently capture all personal property taxable value in accordance with the General Property Tax Act through discovery and audit.
10. The Smart Maps are now complete and the GIS Section is in the process of adding building footprints to them.

MAJOR INITIATIVES:

1. In partnership with GIS, we have an interactive web site online. Taxpayers and developers alike are able to retrieve assessment data online. This is a great convenience for the general public and has decreased our counter traffic.
2. Implementation of an Automated Sales Appeal Program. This program ensures that the City levies the proper level of taxes on properties that were sold in the prior year by uncapping the taxable value on these parcels. By developing this program, the Assessments Division was able to increase the 2000 taxable value of the City by \$102,303,178 and increase the tax due to the City's General Fund \$2,042,176.
3. To implement a new personal property software system. This is needed because the current software is not Windows 98 or Windows NT compatible. We also need compatibility with the real property portion of our database.
4. Appraisal cross-training in real and personal property. This will increase our efficiency in appraising all aspects of a piece of property or business.
5. The opening of the Assessments Division's satellite office at the Wayne County Register of Deeds. This office would reduce the time and backlog of warranty deeds that are processed through Wayne County Register of Deeds to allow the City to uncap and properly tax these parcels in a timely manner.

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PLANNING FOR THE FUTURE:

1. Land re-evaluation of the entire City. The land values for assessment purposes are seriously undervalued. The last time a land re-evaluation was done in the City was 1973 and there have been dramatic changes in value since then.
2. An expansion of our web site is currently under development. We will begin with loading many of our forms (personal property statements, name and address change slips, property transfer affidavits, homestead exemption affidavits, etc.) on our web site. Taxpayers will be able to download these forms at their convenience and at the same time decrease our counter traffic and correspondence.
3. A combined real and personal property system. This is needed to more efficiently assess all aspects of a parcel, both its real and personal property values.
4. Development of an electronic storage retrieval system. Due to the tremendous amount of paper our Division processes and the need to retrieve a particular document at any time, an imaging system is essential to the efficiency of our Division. Document searches are currently done manually and can be very time consuming.
5. Consolidation of the Assessments Division. The Assessments Division is currently spread out over two floors, with two separate computer systems. In order to efficiently implement the cross-training program and minimize taxpayer frustration, all records, personnel and computer systems should be consolidated into a centralized location.

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ASSESSMENTS MEASURES AND TARGETS

Goals: Measures	1999-00 Actual	2000-01 Actual	2001-02 Projection	2002-03 Target
Value and assess all properties not exempt by the December 31 statutory tax date and produce an assessment roll by February 1 st :				
Implementation of ordered Tax Roll changes within 20 days	95%	95%	95%	95%
“Taxpayer of Record” updates	20,316	20,285	22,000	22,500
Homestead affidavits processed ¹	16,048	3,905	7,500	12,000
Review and/or appraise properties in accordance with changes as indicated by all building permits issued and received by tax day for the next years’ assessments:				
Response to development requests within 4 days	100%	100%	100%	100%
Reappraisals – permits	14,741	19,961	20,000	22,000
Reappraisals - other changes	60,096	73,003	75,000	75,000
Engineering changes	1,573	2,808	2,500	2,500
Engineering changes, other	904	77	700	700
City acquisitions processed	1,985	2,120	2,000	1,800
City sales processed	2,676	4,422	5,000	6,000
State Auction sales	4,637	1,853	1,500	1,500
Nuisance abatement appraisals	5	46	10	20
New construction – residential	143	198	175	200
Exemption status investigations	168	227	200	250
Reviews of City-owned property	6,328	6,542	6,400	6,500
Number of unsafe/illegal bldg. Conditions reports	9,215	4,807	4,500	4,300
Building permits processed	12,256	16,066	18,000	18,000
Complete all requests for combinations and divisions of real property where taxes are current:				
Deeds	19,841	14,378	16,000	20,000
Transfer affidavits processed	10,812	11,730	11,000	11,500
Sales verifications/entered	51,494	82,251	80,000	85,000

(Continued)

¹ Includes original submissions, updates and recessions.

FINANCE (23)

ASSESSMENTS MEASURES AND TARGETS (Continued)

Goals: Measures	1999-00 Actual	2000-01 Actual	2001-02 Projection	2002-03 Target
Field review, then value all personal property accounts and assess same subject to personal property statements as filed and audited:				
Personal property field reviews	31,641	0	15,000	15,000
Personal property forms mailed	16,518	17,402	17,000	16,800
Personal property statements processed ²	9,200	4,367	6,000	6,000
Personal property audits	0	173	200	250
Alter and correct proposed valuations relative to the required annual review and litigation of protested assessments:				
Taxpayer appeals - assessments reviewed	11,928	9,875	10,000	11,000
Board of Review - assessment appeals processed	4,824	6,649	6,800	7,000
Board of Review - hardships processed	2,609	2,316	2,400	2,500
Michigan Tax Tribunal judgments/stipulations processed	227	101	115	120
STC orders processed	52	45	55	65
Michigan Tax Tribunal small claims new filings	102	116	115	130
Michigan Tax Tribunal full tribunal new filings	103	53	75	100
Michigan Tax Tribunal full tribunal docket preparation	91	47	75	110
Produce special assessment rolls when required, and effect preparation and delivery of City and County tax rolls, as required:				
Special assessment roll items	2,000	2,000	2,300	2,500
Assessment reviews	114,138	117,375	125,000	130,000
Activity Costs	\$6,382,442	\$6,027,674	\$6,694,027	\$6,285,803

² Branched consolidated into primary statement.

CITY OF DETROIT
Finance Department
Financial Detail by Appropriation and Organization

Assessment	2001-02 Redbook		2002-03 Dept Final Request		2002-03 Mayor's Budget Rec	
	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT
Assessments Division						
<i>APPROPRIATION</i>						
<i>ORGANIZATION</i>						
00060 - Assessments Division						
230120 - Assessment	80	\$6,694,027	80	\$6,782,555	74	\$6,285,803
APPROPRIATION TOTAL	80	\$6,694,027	80	\$6,782,555	74	\$6,285,803
ACTIVITY TOTAL	80	\$6,694,027	80	\$6,782,555	74	\$6,285,803

CITY OF DETROIT
Budget Development for FY 2002 - 2003
Appropriations - Summary Objects

	2001-02 Redbook	2002-03 Dept Final Request	2002-03 Mayor's Budget Rec
AC1023 - Assessments			
<i>A23000 - Finance Department</i>			
SALWAGESL - Salary & Wages	3,449,091	3,462,115	3,235,671
EMPBENESL - Employee Benefi	1,722,591	1,873,074	1,616,476
PROFSVCSL - Professional/Con	906,094	791,050	791,050
OPERSUPSL - Operating Suppli	25,908	41,696	25,898
OPERSVCSL - Operating Servic	590,342	614,620	616,708
<i>A23000 - Finance Department</i>	<i>6,694,027</i>	<i>6,782,555</i>	<i>6,285,803</i>
AC1023 - Assessments	6,694,027	6,782,555	6,285,803
Grand Total	6,694,027	6,782,555	6,285,803

FINANCE (23)

PURCHASING ACTIVITY INFORMATION

ACTIVITY DESCRIPTION: PURCHASING

This activity is responsible for the processing of City purchase orders and contracts. It also serves as a liaison between the City and business enterprises.

GOAL AND OBJECTIVES:

Improve customer satisfaction by instituting purchasing processes that meet the needs of departments and suppliers in an accurate and timely manner.

1. Purchase the City's goods and services in a manner to obtain the highest value for the lowest possible cost.
2. Reduce the length of time required to obtain goods and services.
3. Increase the participation of small, minority and Detroit-based business enterprises.

MAJOR INITIATIVES:

- Upgrade to the 11i version/Stabilization of the DRMS/Oracle Purchasing Module.
- Implementation of Internet and other electronic procurement techniques and procedures.
- Continued outreach and training of departmental personnel, particularly management and liaison personnel, in the new policies and procedures required in the performance of purchasing functions since implementation of the DRMS/Oracle Purchasing Module and the issuance of the revised Purchasing Ordinance in April 2000.
- Outreach and training of suppliers in utilizing DRMS/Oracle and other procurement procedures, and the changes associated with the revised Purchasing Ordinance.
- Monitoring compliance with the Living Wage Ordinance.
- Monitoring compliance with the Prompt Payment Ordinance.
- Continuation of professional training for Purchases Agents, including professional certifications.
- Continuation of the review and reorganization of Purchasing Division's professional and clerical staff titles, duties and workloads. (Continuous Improvement Process)

PLANNING FOR THE FUTURE:

In the interest of continuous improvement, the Purchasing Division has identified a number of technological and alternative processes, which should be investigated over the next three (3) to five (5) years, that may advance the City of Detroit's procurement efforts.

- On-line supplier access to solicitations, Request for Quotes (RFQs) and Request for Proposals (RFPs). (Currently ITS and the Purchasing Division are working with the E-PAC group to implement these enhancements.
- General Acceptance of electronic quotes from vendors in a secured environment.
- On-line (automatic) re-ordering of supplies when the requirements reach the maximum allowable depletion levels (EOQ).
- Electronic Data Interface (EDI) for price lists or at minimum the use of the Price Lists available on CD-ROM.

Incorporating these options will assist the Purchasing Division in becoming more responsive to the needs of its customers, the agencies, and thereby increasing the satisfaction of its beneficiaries, the City's businesses and residents.

Additionally, the Purchasing Division must consider strategic Human Resources Planning. With the recent influx of the DRMS technology, the need for clerical support has declined, because the tasks generally performed by these staff members have been transferred to the professional staff. However, it is also anticipated that approximately 15% of staff will be eligible for retirement within the five (5) years. It is anticipated that additional recruitment and training will also be necessary to maintain productivity.

The DRMS technology has also emphasized the need for standardization of purchasing methods. Instruction in these standardized methods, for all of the city agencies, which will benefit all of the financial applications, will require a central training operation.

To further broaden the awareness of changes that occur within the Purchasing Division, but impact the internal and external customers, a regular schedule of Departmental Liaison and Vendor Outreach functions will be prepared.

FINANCE (23)

PURCHASING MEASURES AND TARGETS

Goals: Measures	1999-00 Actual	2000-01 Actual	2001-02 Projection	2002-03 Target
Improve customer satisfaction through training in the use of purchasing processes that meet the needs of departments and suppliers in an accurate and timely manner:				
Departmental training (mass and special)	6 per year	Quarterly	Quarterly	Quarterly
Supplier training (mass)	Bi-Annually	Bi-Annually	Bi-Annually	Bi-Annually
Detroit Based Supplier Outreach and Training	10 per year	Bi-Annually	Bi-Annually	Bi-Annually
Staff training and development sessions	5 per year	Quarterly	Quarterly	Quarterly
Time for procurement process	59 days	50 days	50 days	50 days
Response time for formal complaints	7 days	7 days	7 days	7 days
Purchase order changes processed ^{*1}	372	300	200	200
Contracts processed	814	1,200	1,400	1,500
Contract changes processed	323	400	500	500
Number of Detroit-Based Small Business contracts	2,628	2,793	3,000	3,200
Standard Purchase Orders (SPO's) processed ^{*2}	898	700	500	500
Period Agreements processed	738	728	800	800
Activity Costs	\$3,058,740	\$2,607,683	\$3,096,641	\$2,949,642

^{*1} More accurate forecasting of estimated expenditures, longer term purchase order contracts and consolidation into Citywide purchases has reduced and is expected to further reduce the volume of purchase order changes.

^{*2} Standard Purchase Orders for specific requirements may be further reduced in the future with more accurate projections of requirements, longer term purchase order contracts and more comprehensive period agreements.

CITY OF DETROIT
Finance Department
Financial Detail by Appropriation and Organization

Purchasing	2001-02		2002-03		2002-03	
	Redbook		Dept Final		Mayor's	
Purchasing Division			Request		Budget Rec	
	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT
<i>APPROPRIATION</i>						
<i>ORGANIZATION</i>						
00061 - Purchasing Division						
230080 - Purchasing	43	\$3,096,641	43	\$2,926,012	41	\$2,949,642
APPROPRIATION TOTAL	43	\$3,096,641	43	\$2,926,012	41	\$2,949,642
ACTIVITY TOTAL	43	\$3,096,641	43	\$2,926,012	41	\$2,949,642

CITY OF DETROIT
Budget Development for FY 2002 - 2003
Appropriations - Summary Objects

	2001-02 Redbook	2002-03 Dept Final Request	2002-03 Mayor's Budget Rec
AC1523 - Purchasing			
<i>A23000 - Finance Department</i>			
SALWAGESL - Salary & Wages	1,823,354	1,686,463	1,727,922
EMPBENESL - Employee Benefi	918,375	913,056	869,849
OPERSUPSL - Operating Suppli	16,970	26,000	14,178
OPERSVCSL - Operating Servic	337,941	300,493	337,693
<i>A23000 - Finance Department</i>	<i>3,096,641</i>	<i>2,926,012</i>	<i>2,949,642</i>
AC1523 - Purchasing	3,096,641	2,926,012	2,949,642
Grand Total	3,096,641	2,926,012	2,949,642

FINANCE (23)

TREASURY ACTIVITY INFORMATION

ACTIVITY DESCRIPTION:TREASURY

The Treasury Division collects and records all taxes and monies received by the City and all taxes received by the Detroit Board of Education, acts as custodian of all funds and other liquid assets which belong to the City, and disburses funds in accordance with the warrant of the Finance Director and/or the Detroit Board of Education's Fiscal Officers .

GOAL AND OBJECTIVES:

Add value for our customers and stakeholders through the effective, efficient management and safeguarding of the City's financial activities, assets and human resources.

1. Maximize revenue collections.
2. Maintain excellent customer relations.
3. Provide safe working conditions.
4. Maintain accurate records.
5. Operate a cost-effective unit.
6. Safeguard City assets.

MAJOR INITIATIVES:

Investment in human resources and information technology, business process re-engineering and inter-agency cooperation will enable Treasury to better manage the City's receivables.

Major initiatives include:

1. The Finance Department is replacing the Treasury Division's Billing and Accounts Receivable (BARS) System. This new system will add numerous improvements to the billing and collection processes, and will also provide access to property account information to our residents, property owners and other stakeholders. This will also eliminate reliance upon any manual processes. It is envisioned that the initial phases of this project will begin during FY 2002-03.
2. Determining the collectibility of outstanding accounts receivable.
3. Computerization of the escheats system.
4. Participation in the upgrade of the DRMS Project to version 11i.
5. Cooperating with all City Agencies to maximize collection of delinquent receivables.
6. Collection initiative with County.

PLANNING FOR THE FUTURE:

In Fiscal Year 2002-03, planned initiatives include:

1. Consolidation of the Property Tax and Revenue Collections Units.

FINANCE (23)

TREASURY MEASURES AND TARGETS

Goals: Measures	1999-00 Actual	2000-01 Actual	2001-02 Projection	2002-03 Target
Add value for our customers and stakeholders through the effective, efficient management and safeguarding of the City's financial activities, assets and human resources:				
Number of customer complaints	2,054	26	900	800
Timeliness of complaints answered	6.41 days	2.59 days	2 days	2 days
Timely processing of refund orders	23 days	10 days	10 days	10 days
Percent of current property tax levy collected in current year	91.1%	85.7%	86%	92%
Total time to process overpayments	N/A	50 days	50 days	35 days
Interest on Michigan Tax Tribunals	\$92,179	\$20,649	\$40,000	\$30,000
Prior year delinquent property tax collections (including interest and penalty)	\$45,106,914	\$37,068,000	\$38,000,000	\$38,000,000
Delinquent Property Tax Collection rate	30.23%*	20.6%	25%	25%
Number of agencies using Collection Unit services	27	27	27	27
Number of property tax receipts processed ¹	428,015	450,000	460,000	460,000
Receipts processed - teller ²	148,320	149,266	145,000	145,000
Checks disbursed	1,240,762	1,212,008	1,000,000	1,000,000
Income tax checks deposited ³	104,554	90,494	90,000	90,000
Monies "escheated" to the State	\$0	\$0	\$1,000,000	\$1,000,000
Customers served on site	258,269	268,250	240,000	230,000
Activity Costs	\$5,987,820	\$5,617,779	\$6,267,445	\$6,562,303

¹ Increase is due to a quarterly tax mailing, semi-annual dunning letters, and aggressive central collection efforts.

² Increase is due to the number of taxpayers paying in person and also an increase in the Negotiated Payment Plan (NPP).

³ Treasury anticipates a decrease due to the increase in lockbox, payments.

* Principal Collection

CITY OF DETROIT
Finance Department
Financial Detail by Appropriation and Organization

Treasury	2001-02 Redbook		2002-03 Dept Final Request		2002-03 Mayor's Budget Rec	
	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT
Treasury Division						
<i>APPROPRIATION</i>						
<i>ORGANIZATION</i>						
00063 - Treasury Division						
230070 - Treasury	93	\$6,267,445	93	\$6,927,220	87	\$6,562,303
APPROPRIATION TOTAL	93	\$6,267,445	93	\$6,927,220	87	\$6,562,303
ACTIVITY TOTAL	93	\$6,267,445	93	\$6,927,220	87	\$6,562,303

CITY OF DETROIT
Budget Development for FY 2002 - 2003
Appropriations - Summary Objects

	2001-02 Redbook	2002-03 Dept Final Request	2002-03 Mayor's Budget Rec
AC2023 - Treasury			
<i>A23000 - Finance Department</i>			
SALWAGESL - Salary & Wages	2,994,092	3,059,442	2,898,702
EMPBENESL - Employee Benefi	1,495,903	1,630,231	1,437,754
PROFSVCSL - Professional/Con	345,419	770,719	770,719
OPERSUPSL - Operating Suppli	64,902	92,951	72,371
OPERSVCSL - Operating Servic	1,367,129	1,373,877	1,382,757
<i>A23000 - Finance Department</i>	<i>6,267,445</i>	<i>6,927,220</i>	<i>6,562,303</i>
AC2023 - Treasury	6,267,445	6,927,220	6,562,303
Grand Total	6,267,445	6,927,220	6,562,303

FINANCE (23)

ACCOUNTING OPERATIONS ACTIVITY INFORMATION

ACTIVITY DESCRIPTION: ACCOUNTING OPERATIONS

The Accounts Division is responsible for maintaining accounting controls; pre-audit of expenditures; processing all payments including payrolls; investment of surplus funds. This Activity includes 1) General Accounting, (2) Project Administration, 3) Accounts Payable, 4) Payroll Audit, 5) Risk Management, as well as coordinating the sale of bonds for the financing of the City's capital programs and Debt Management. The Accounts Division also administers Income Tax operations, the Pension Bureau, and Employee Benefit Plans, which are housed in separate Activities.

The **Risk Management Unit** protects the assets and earning power of the City from loss or destruction and is responsible for maintaining the self-insurance Risk Management Fund created in 1995. The **Debt Management Unit** is responsible for financing the City's capital needs and those of quasi-public agencies (i.e., GDRRA, a separate Activity in the Non-Departmental Section), and for the investment of all City funds excluding pension funds.

GOALS AND OBJECTIVES:

1. Improve customer satisfaction by instituting business processes that meet the needs of departments, vendors taxpayers and employees in an accurate and timely manner.
2. Improve the payment processing time by upgrading systems and continuously improving internal operations.
3. Facilitate business development and economic growth by providing timely and accurate financial information, analysis and arrangements.
4. Improve the City's financial position by maximizing income tax revenues, controlling expenditures, managing exposure to risk, monitoring debt parameters and reporting financial information in an accurate and timely fashion.
5. Improve the City's system of financial control.
6. Improve readiness of financial information to expedite audit process.

MAJOR INITIATIVES:

General Accounting:

1. Facilitate and test the upgrade of the DRMS System to Oracle version 11i.
2. Complete the installation of an in-house Fixed Assets System for compliance with GASB 34 on a continuous and independent basis.
3. Development of automated financial statements, by Fund, utilizing data from each specific DRMS transaction entered and approved on the DRMS system.

Accounts Payable:

1. Participation in the upgrade of the Accounts Payable Module in Oracle version 11i.
 - Ensure that all the necessary Accounts Payable processes and Finance Department procedures are included in the "Scope of Processes" being developed for Oracle 11i.
 - Ensure that all processes and procedures implemented within Oracle 11i are appropriately tested and approved for production.
2. Place the Police Department workers' compensation Explanation of Benefits invoices on an interface with ReviewWorks Company, to ensure these invoices are processed and paid without manual data entry.
3. Place the Pension Bureau's "pension payments" on an interface, to ensure the large volume of retirement checks are processed timely and efficiently.
4. Complete the reporting mechanisms surrounding the recent implementation of the "Duplicate Payment and Recovery Process" with the Revenue Collections Unit of the Treasury Division. The Revenue Collections Unit's participation ensures that vendor/contractor clearances gain timely approvals.
5. Establish and set processing standards for the Accounts Payable staff.
6. Reduce the number of invoices on the "Invoices On Holds Report" to where all holds are resolved within ten (10) business days.

FINANCE (23)

7. Pay 100% of all proper invoices presented to the City of Detroit within 30 calendar days.
8. Schedule meetings with vendors/contractors to determine ways of reducing the large amount of paper (invoices) being presented to process payments.
9. Review all City of Detroit "Lease and Maintenance" contract agreements to eliminate any inappropriate and/or unnecessary maintenance agreement payment requests.
10. Improve Accounts Payable processes and procedures for collecting payments from "Quasi" City departments for payments made by the City of Detroit on their behalf and primarily pertaining to utility and telecommunication charges.

Payroll Audit:

1. The Payroll Audit Section is striving to reduce inventories in status changes and unapplied contract retroactive pay increases, and be in position to process employee merit increases in a timely manner.
2. Provide agencies with proper training in order to help expedite the processing of gross pay adjustments.
3. Implement Michigan Single Disbursement procedures for Friend of the Court payments. This is necessary to comply with a national requirement stipulating that all states must implement a single disbursement unit for all employers.

Risk Management:

1. Working with the Chief Financial Officer to re-establish the Risk Management Council.
2. Working to establish a protocol where information related to those claims that are managed by the Law Department is shared with the Risk Management Section.
3. Establishment of a fact sheet to be shared with City departments to highlight areas where risk exposure might be investigated, potentially improving safety conditions and yielding lower insurance premiums.
4. The Workers Compensation Unit has made improvements to the workers compensation system and continues to explore ways to reduce the workers compensation payroll.
5. The Workers Compensation Unit continues to conduct quarterly training seminars for its adjusting staff. These in-house classes are led by Board Certified Physicians, and assist in keeping our employees abreast of new medical procedures and techniques. In addition, Workers Compensation adjusters have the opportunity to attend free medical seminars that are hosted by independent medical examiners.
6. When a workers compensation claim is deemed a compensable job related injury, telephonic medical case management is put into place. Registered nurses are assigned to assist us with proper medical management to expedite the employee's return to work to their current position or a temporary, restricted duty position.
7. The Central Safety Office continues to monitor City employees that have driving responsibilities to ensure that drivers with valid driver's licenses are operating City vehicles. In addition, training classes are held to assist in identifying and avoiding those safety hazards specific to their department and job assignment.
8. Continuing to assist City departments in establishing Safety Committees. Presently there are ten (10) City departments that hold regular safety meetings.

Debt Management:

1. Coordinating the issuance and sale of General Obligation Bonds to finance capital improvement projects and refinance a portion of the City's current debt.
2. Coordinating the issuance and sale of Water Supply System Revenue and Revenue Refunding Bonds and Sewage Disposal System Revenue and Revenue Refunding Bonds to finance Detroit Water and Sewerage Department capital improvement projects and refinance outstanding debt.
3. Periodic presentations to rating agencies and investor groups focusing on the City of Detroit's financial stability, financial controls, economic development initiatives and strong management team to foster continued improvement of the City's bond ratings.
4. Coordinating the financing of \$28 million in capital expenditures for a vehicle leasing program to be managed by the Department of Public Works.
5. Coordinating the financing of \$60 million in capital expenditures for improvements required to maintain the Public Lighting Department's plant and equipment.

FINANCE (23)

PLANNING FOR THE FUTURE:

General Accounting:

1. Upon development of fully automated financial statements, those reports developed for each specific Fund will be generated on the DRMS System and will greatly assist with the publication of the City of Detroit's consolidated Comprehensive Annual Financial Report.

Accounts Payable:

1. The Accounts Payable Section will analyze and report on the payment performances of all Agency invoice payments.
 - This involves tabulating, analyzing, and compiling the various agency payment practices and patterns for reporting purposes, and will enable the Accounts Payable Department to determine whether an Agency needs additional staff, training, and/or equipment.
 - This will also allow the Accounts Payable Section the ability to determine what actions need to be taken to improve the payment processes.
2. Expand upon the review of City of Detroit "Lease and Maintenance" contract agreements to make sure that buyout options are being exercised at the appropriate time, and that maintenance cost provisions are being properly addressed when they are determined to be too costly and/or unnecessary.
3. Streamline the accounts payable "pricing" for SPO's and BPO Release's.
4. Provide guidance and training for Agency report generation and usage.
5. Develop, implement and enforce a Finance Department policy for proper "Invoice Sequencing."
6. Automate the invoicing process with the City's largest vendors to reduce the vast number of invoices Accounts Payable Section is being presented with for similar goods and services such as telecommunications or automobile supplies.
7. Working to centralize the payment of Water and Sewerage charges being assessed to City departments onto one monthly billing.

Payroll Audit:

1. Assist with the development and implementation of a new Payroll System for the City of Detroit.

Risk Management:

1. Risk Management Section is planning on working closely with the Human Resources Department to develop, broaden and gain acceptance for the use of light duty assignments to aid in the reduction of workers compensation payroll costs.
2. Risk Management Section is working to establish a loss control program to survey City buildings and structures on a periodic basis to study fire prevention.

Debt Management:

1. Development of alternative financing structures to assist the City of Detroit in meeting the economic development needs of a growing City.
2. Continuous monitoring of market conditions to produce savings from those refinancing opportunities that are presented in the financial markets.

FINANCE (23)

ACCOUNTING OPERATIONS MEASURES AND TARGETS

Goals: Measures	1999-00 Actual	2000-01 Actual	2001-02 Projection	2002-03 Target
Improve customer satisfaction by instituting business processes that meet the needs of departments, vendors, taxpayers and employees:				
Journal vouchers processed	8,306	8,963	10,000	10,000
Payroll documents processed	33,800	35,000	35,000	36,000
Vendor payments processed	126,321	133,528	123,308	120,000
Manual quick checks prepared	236			
Annuity refunds processed (Absence of new defined contribution plan)	2,544	1,942	3,000	2,750
Payroll checks	791,000	835,000	850,000	865,000
Payroll disbursements	7,900	8,700	8,700	8,000
Days to respond to Deferred Compensation inquires	2	2	1	1
Days to respond to formal Deferred Compensation withdrawal questionnaires	7	7	7	7
Number of days to complete monthly general and non-general fund investment Reconciliations	45	30	30	30
Improve payment processing time by upgrading systems and continuously improving internal operations:				
Percent of valid invoices paid in 45 days	85%	90%	99%	100%
Improve the City's financial position by maximizing income tax revenues, controlling expenditures, managing exposure to risk, monitoring debt parameters and reporting financial information in an accurate and timely fashion:				
Number of employee accident reports filed	3,100	2,324	2,330	2,224
Number of employees on Workers' Compensation	886	1,000	1,000	2,100
Timely investigation of all accident reports ¹	2.0 days	2.0 days	2.0 days	2.0 days
Workers' Comp payroll	\$13,274,213	\$12,311,429	\$12,000,000	\$11,700,000
Workers' Comp medical (excludes Water Dept.)	\$6,600,000	\$6,300,000	\$6,200,000	\$6,100,000
Number of Vehicular Accidents	1,189	1,267	1,100	1,000
Accounts Payable payments in 45 days	85%	98%	99%	100%
Begin the implementation of a consolidated city-wide lease purchase program	N/A	January 2001	On Going	On Going
Complete the arbitrage rebate calculations for the city and all related entities	On Going	On Going	On Going	On Going
Investment portfolio rate of return	5.4%	3.99%	2.6%	2.0%
General obligation Bond credit rating (Moody's)	Baa1	Baa1	Baa1	A
Completion of a new City of Detroit Debt policy	N/A	Gathering Data	Draft Policy	Target of December 2002
Number of days to process daily investment transactions	2	2	2	2
Activity Costs	\$9,065,956	\$13,072,479	\$21,204,304	\$15,335,964

CITY OF DETROIT
Finance Department
Financial Detail by Appropriation and Organization

Project Administration Accounts Division - Administration	2001-02 Redbook		2002-03 Dept Final Request		2002-03 Mayor's Budget Rec	
	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT
<i>APPROPRIATION ORGANIZATION</i>						
00245 - Accounts Division - Administration						
230020 - Project Administration	9	\$739,033	9	\$725,506	9	\$692,297
230030 - Accounts Payable	29	\$1,638,506	29	\$1,600,074	25	\$1,450,017
230060 - Payroll Audit	32	\$1,824,151	32	\$1,978,163	30	\$1,680,661
230090 - Debt Management	7	\$709,257	7	\$782,993	7	\$708,479
230100 - Risk Management	37	\$2,638,098	37	\$2,726,022	36	\$2,566,033
230130 - General Accounting	33	\$8,229,903	33	\$4,167,733	32	\$3,271,126
230240 - Facilities Management	3	\$211,034	3	\$99,331	1	\$112,777
APPROPRIATION TOTAL	150	\$15,989,983	150	\$12,079,822	140	\$10,481,390
00832 - Departmental Accounting Operations						
230050 - Departmental Accounting Operations	78	\$4,914,321	80	\$5,172,648	79	\$4,854,574
APPROPRIATION TOTAL	78	\$4,914,321	80	\$5,172,648	79	\$4,854,574
ACTIVITY TOTAL	228	\$20,904,304	230	\$17,252,470	219	\$15,335,964

CITY OF DETROIT
Budget Development for FY 2002 - 2003
Appropriations - Summary Objects

	2001-02 Redbook	2002-03 Dept Final Request	2002-03 Mayor's Budget Rec
AC2523 - Accounting Operations			
<i>A23000 - Finance Department</i>			
SALWAGESL - Salary & Wages	9,271,874	9,590,369	8,969,159
EMPBENESL - Employee Benefi	4,668,024	5,165,395	4,501,685
PROFSVCSL - Professional/Con	5,288,950	1,457,500	757,500
OPERSUPSL - Operating Suppli	168,861	152,163	129,917
OPERSVCSL - Operating Servic	699,462	737,930	828,590
CAPEQUPSL - Capital Equipmei	3,833	37,113	37,113
OTHEXPSSL - Other Expenses	787,300	94,000	94,000
FIXEDCHGSL - Fixed Charges	16,000	18,000	18,000
<i>A23000 - Finance Department</i>	<i>20,904,304</i>	<i>17,252,470</i>	<i>15,335,964</i>
AC2523 - Accounting Operations	20,904,304	17,252,470	15,335,964
Grand Total	20,904,304	17,252,470	15,335,964

FINANCE (23)

INCOME TAX OPERATION ACTIVITY INFORMATION

ACTIVITY DESCRIPTION: INCOME TAX OPERATION

Administer and enforce the Michigan Uniform Income Tax Act (Ordinance 900-F) and the Michigan Utility Users Tax Act (Ordinance No. 521-G)

ACTIVITY GOALS:

1. To maintain and enhance the fully integrated income and utility users Tax Administration System (TAS).
2. Continuous improvement of customer services.
3. Continue outreach programs.
4. Enhance income and utility users tax base.
5. Maximize income and utility users tax revenue.

MAJOR INITIATIVES:

Several major initiatives are underway:

1. Timely processing of Income Tax returns.
2. Provide Support and maintenance of TAS system in-house on City's Unix platform.
3. Monitor impact of Utility deregulation of City's revenue.
4. Upgrade Tax Imaging System hardware and software.
5. Contract for outside collection effort of delinquent taxpayers.

PLANNING FOR THE FUTURE:

1. Website enhancements including on-line inquiries.
2. Implement Interactive Voice Response System.
3. Continue specialized compliance of IRS, Casino and Building and Safety permits.
4. Electronic Tax Filing.
5. Upgrade of Income Tax Call Center distribution telephone system.

FINANCE (23)

INCOME TAX OPERATION MEASURES AND TARGETS

Goals: Measures	1999-00 ¹ Actual	2000-01 ¹ Actual	2001-02 ¹ Projection	2002-03 Target
Improve the level of service to taxpayers including providing forms, information and reasonably prompt payment of approved refund claims:				
Percent of tax returns timely processed ²	56%	69%	75%	75%
Refunds paid (checks issued)	230,900	287,610	285,000	230,000
Annual returns processed (estimates, income tax and withholding)	558,291	541,563	550,000	550,000
Assessments issued	284,829	97,183	100,000	100,000
Interest paid for late refunds	480,749	470,068	400,000	400,000
Protect the City's revenue by proper and timely accounting for returns filed and payments received:				
Income tax collections percent of budget	100%	88%	100%	100%
Utility Users Tax collections as percent of budget	96%	96%	100%	100%
Collection of litigated UUT	\$2,051,457	\$513,866	\$1,000,000	\$1,000,000
Payment documents processed ²	277,437	277,012	250,000	250,000
Increase the City's revenue by enforcing tax regulations against those who do not voluntarily file and pay:				
Number of dunning notices sent	Monthly	Monthly	Monthly	Monthly
Tax clearances	5,776	6,057	6,000	6,000
Income Tax returns processed ¹	398,982	378,689	380,000	380,000
Activity Costs	\$6,199,401	\$10,621,244	\$6,194,112	\$6,333,077

¹ Based on calendar year (e.g. 1999 calendar processing year report for 1999-00).

² "Timely is defined as within 75 days of filing date.

CITY OF DETROIT
Finance Department
Financial Detail by Appropriation and Organization

Income Tax	2001-02 Redbook		2002-03 Dept Final Request		2002-03 Mayor's Budget Rec	
	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT
Accounts - City Income Tax Operation						
<i>APPROPRIATION</i>						
<i>ORGANIZATION</i>						
00247 - Accounts - City Income Tax Operation						
230110 - Income Tax	78	\$6,194,112	78	\$7,070,292	78	\$6,333,007
APPROPRIATION TOTAL	78	\$6,194,112	78	\$7,070,292	78	\$6,333,007
ACTIVITY TOTAL	78	\$6,194,112	78	\$7,070,292	78	\$6,333,007

CITY OF DETROIT
Budget Development for FY 2002 - 2003
Appropriations - Summary Objects

	2001-02 Redbook	2002-03 Dept Final Request	2002-03 Mayor's Budget Rec
AC3023 - Income Tax Operation			
<i>A23000 - Finance Department</i>			
SALWAGESL - Salary & Wages	2,848,948	3,088,984	2,809,877
EMPBENESL - Employee Benefi	1,443,731	1,673,862	1,419,673
PROFSVCSL - Professional/Con	420,000	426,000	426,000
OPERSUPSL - Operating Suppli	17,457	426,215	417,331
OPERSVCSL - Operating Servic	914,576	905,955	910,850
FIXEDCHGSL - Fixed Charges	549,400	549,276	349,276
<i>A23000 - Finance Department</i>	<i>6,194,112</i>	<i>7,070,292</i>	<i>6,333,007</i>
AC3023 - Income Tax Operation	6,194,112	7,070,292	6,333,007
Grand Total	6,194,112	7,070,292	6,333,007

FINANCE (23)

PENSION ADMINISTRATION ACTIVITY INFORMATION

ACTIVITY DESCRIPTION: PENSION ADMINISTRATION

This Activity is responsible for the administration of the employee pension and retirement systems, and the employee benefit plans.

GOALS & OBJECTIVES:

1. Provide a safer environment for our citizens and our employees by enhancing our safety, training and wellness program.
 - Enroll all new employees in either the General Retirement System or the Policemen and Firemen Retirement System and the Employee Benefit Plan.
 - Audit and pay all medical exams for employees applying for disability retirements.
 - Educate staff to daily shred all discarded documents which contain personal employee information.
2. Improve customer satisfaction by instituting business processes that meet the needs of departments, vendors, taxpayers and employees in an accurate and punctual manner.
 - Monitor the earnings of all employees for credit to either the General Retirement System or the Police and Firemen Retirement System.
 - Estimate, compute, counsel and assist employees in filing of requests for retirement (service, non-duty, duty, early, vested, survivors, etc.).
 - Schedule and document all meetings of the General Retirement System, the Policemen and Firemen Retirement System and the Employees Benefit Plan.
3. Facilitate business development and economic growth by providing timely and accurate financial information, analyses and arrangements.
 - Monitor the investments of the General Retirement System, the Policemen and Firemen Retirement System and the Employee Benefit Plan.
4. Improve the City's financial position by maximizing revenues, controlling expenditures, managing exposure to risk, monitoring debt parameters and reporting financial information in an accurate and timely fashion.
 - Prepare the monthly payroll for the General Retirement System and the Policemen and Firemen Retirement System and all related details concerning these payrolls.
 - Perform all required accounting functions for the General Retirement System and the Policemen and Firemen Retirement System.
 - Prepare all information necessary for the yearly actuarial valuations of the General Retirement System, the Policemen and Firemen Retirement System and the Employee Benefit Plan.
 - Audit all disability earnings to ensure proper payment.
 - Prepare all reports required by the trustees.
 - Produce an annual report to be distributed to all active and retired employees and other interested parties.
 - Produce personal employee benefit statements.
 - Communicate with all active and retired employees on an ongoing basis.
 - Audit and pay all death benefits for active and retired employees.

MAJOR INITIATIVES:

1. Implementation of the 1998 Defined Contribution Plan during calendar year 2002. Implementation of the Drop Plan for Police and Fire uniform employees.
2. Complete rewrite of the Pension Payroll System. A two year project expected to start during the Second quarter, 2002.

PLANNING FOR THE FUTURE:

Phase II of our imaging system project to image all investment and accounting related documents and files.

FINANCE (23)***PENSION ADMINISTRATION MEASURES TARGETS***

Goals: Measures	1999-00 Actual	2000-01 Actual	2001-02 Projection	2002-03 Target
Provide a safe environment by enhancing our safety, training and wellness program: Disabilities approved	89	66	60	60
Improve customer satisfaction by instituting business processes that meet the needs of departments, vendors, taxpayers and employees:				
Percent of retirees using direct deposit	59.5%	61%	63%	65%
Number of days to refund annuity monies (from Board approval)	14	10	7	5
Number of hours to return calls	24-48	24-48	24	24
Number of days to answer letters	5	5	5	5
Accuracy of computation and payment	100%	99.5%	100%	100%
Facilitate business development and economic growth by providing timely and accurate financial information analyses and arrangements.				
Retirement system income collection (including accruals)	100%	100%	100%	100%
Improve the City's financial position by maximizing revenues, controlling expenditures, managing exposure to risk, monitoring debt parameters and reporting financial information in an accurate and timely fashion:				
Retirees added to payroll	973	799	950	950
Activity Costs	\$3,656,368	\$3,039,487	\$4,981,011	\$5,845,553

CITY OF DETROIT
Finance Department
Financial Detail by Appropriation and Organization

Pension	2001-02 Redbook		2002-03 Dept Final Request		2002-03 Mayor's Budget Rec	
	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT
Accounts - Pension and Employee Ben						
<i>APPROPRIATION</i>						
<i>ORGANIZATION</i>						
00246 - Accounts - Pension and Employee Benefit						
230040 - Pension	42	\$4,981,011	42	\$5,930,349	42	\$5,845,553
APPROPRIATION TOTAL	42	\$4,981,011	42	\$5,930,349	42	\$5,845,553
ACTIVITY TOTAL	42	\$4,981,011	42	\$5,930,349	42	\$5,845,553

CITY OF DETROIT
Budget Development for FY 2002 - 2003
Appropriations - Summary Objects

	2001-02 Redbook	2002-03 Dept Final Request	2002-03 Mayor's Budget Rec
AC4523 - Pensions & Employee Benefits			
<i>A23000 - Finance Department</i>			
SALWAGESL - Salary & Wages	1,909,107	1,859,120	1,849,297
EMPBENESL - Employee Benefi	961,568	1,005,247	930,274
PROFSVCSL - Professional/Con	1,142,400	1,981,400	1,981,400
OPERSUPSL - Operating Suppli	64,750	66,500	66,500
OPERSVCSL - Operating Servic	770,186	803,282	803,282
CAPEQUPSL - Capital Equipmei	100,000	20,000	20,000
OTHEXPSSL - Other Expenses	33,000	194,800	194,800
<i>A23000 - Finance Department</i>	<i>4,981,011</i>	<i>5,930,349</i>	<i>5,845,553</i>
AC4523 - Pensions & Employee Benefits	4,981,011	5,930,349	5,845,553
Grand Total	4,981,011	5,930,349	5,845,553

CITY OF DETROIT
Budget Development for FY 2002 - 2003
Appropriation Summary - Revenues

	2000-01 Actuals	2001-02 Redbook	2002-03 Dept Final Request	2002-03 Mayor's Budget Rec	Variance
A23000 - Finance Department					
<i>00060 - Assessments Division</i>					
447370 - Sale-Mfrd & Reproduce	40,405	58,000	58,000	58,000	0
<i>00060 - Assessments Division</i>	40,405	58,000	58,000	58,000	0
<i>00062 - Market Operations</i>					
448115 - Other Fees	(1,384)	0	0	0	0
448145 - Other Fees-Fed	(28)	0	0	0	0
<i>00062 - Market Operations</i>	(1,412)	0	0	0	0
<i>00063 - Treasury Division</i>					
448115 - Other Fees	255,392	298,860	298,860	298,860	0
448150 - Other Fees-State	1,252	0	0	0	0
472100 - Other Forfeits And Pen	28,714	23,000	35,000	23,000	0
474100 - Miscellaneous Receipts	25	0	0	0	0
474130 - Misc Recpts-Cash Ove	(278)	0	0	0	0
474140 - Misc Receipts-Postage	163,991	214,581	214,581	214,581	0
<i>00063 - Treasury Division</i>	449,096	536,441	548,441	536,441	0
<i>00245 - Accounts Division - Administration</i>					
447310 - Sales-Salv&Surpl Matl	25	0	0	0	0
447555 - Other Reimbursements	64,689	186,407	187,368	187,368	961
449125 - Personal Services	120,408	120,200	170,842	120,200	0
449155 - Personal Services-Dep	497,629	648,671	885,716	788,221	139,550
524100 - Interagy Recpts-Comm	(2,990)	50,000	35,945	35,945	(14,055)
<i>00245 - Accounts Division - Administrc</i>	679,761	1,005,278	1,279,871	1,131,734	126,456
<i>00247 - Accounts - City Income Tax Operation</i>					
472230 - Recoveries	303	2,000	2,000	2,000	0
<i>00247 - Accounts - City Income Tax O</i>	303	2,000	2,000	2,000	0
<i>00246 - Accounts - Pension and Employee Bene</i>					
447615 - Other Reimb - Pension	3,032,637	4,981,011	5,930,349	5,915,314	934,303
<i>00246 - Accounts - Pension and Empl</i>	3,032,637	4,981,011	5,930,349	5,915,314	934,303
A23000 - Finance Department	4,200,790	6,582,730	7,818,661	7,643,489	1,060,759
Grand Total	4,200,790	6,582,730	7,818,661	7,643,489	1,060,759

CITY OF DETROIT
MAYOR'S 2002/2003 RECOMMENDED BUDGET

Finance Department

Appropriation	REDBOOK FY	DEPT REQUEST	MAYORS FY
Organization	2001 2002 FTE	FY 2002 2003 FTE	2002 2003 FTE
Classification			
00058 - Administration			
230010 - Administration			
Director - Finance	1	1	1
Deputy Finance Director	1	1	1
General Manager - Finance	1	1	1
Manager II - Finance	1	1	1
Manager I - Finance	1	1	1
Executive Secretary III	1	1	1
Executive Secretary II	1	1	1
Typist	1	1	1
Total Administration	8	8	8
Total Administration	8	8	8
00060 - Assessments Division			
230120 - Assessment			
Assessor	3	3	3
Manager II - Finance	1	1	1
Manager I - Finance	3	3	3
Sprv-Assessment Rec & Admin	2	2	2
Assessors Board Coord	1	1	1
Appraiser III	11	11	11
Appraiser II	10	10	10
Appraiser I	10	10	10
Appraisal Technician II	5	5	5
Appraisal Technician I	15	15	11
Executive Secretary I	1	1	1
Senior Stenographer	4	4	2
Head Clerk	1	1	1
Principal Clerk	2	2	2
Senior Clerk	4	4	4
Senior Typist	4	4	4

CITY OF DETROIT
MAYOR'S 2002/2003 RECOMMENDED BUDGET

Finance Department

Appropriation	REDBOOK FY	DEPT REQUEST	MAYORS FY
Organization	2001 2002 FTE	FY 2002 2003 FTE	2002 2003 FTE
Classification			
00060 - Assessments Division			
230120 - Assessment			
Clerk Part Time Special Svcs	3	3	3
Total Assessment	80	80	74
Total Assessments Division	80	80	74
00061 - Purchasing Division			
230080 - Purchasing			
Purchasing Director	1	1	1
Manager I - Finance	2	2	2
Business System Support Splst	3	3	3
Principal Purchases Agent	5	5	5
Purchases Agent III	15	15	15
Executive Secretary II	1	1	1
Principal Clerk	2	2	2
Senior Clerk	4	4	4
Senior Typist	4	4	3
Typist	6	6	5
Total Purchasing	43	43	41
Total Purchasing Division	43	43	41
00063 - Treasury Division			
230070 - Treasury			
Treasurer	1	1	1
Manager II - Finance	1	1	1
Manager I - Finance	2	2	2
Administrative Specialist I	1	1	0
Principal Accountant	2	2	2
Senior Accountant	4	4	4
Paymaster	1	1	1
Executive Secretary I	1	1	1
Head Clerk	5	5	5
Condemnation Award Specialist	1	1	1
Revenue Collections Specialist	3	3	3

CITY OF DETROIT
MAYOR'S 2002/2003 RECOMMENDED BUDGET

Finance Department

Appropriation	REDBOOK FY	DEPT REQUEST	MAYORS FY
Organization	2001 2002 FTE	FY 2002 2003 FTE	2002 2003 FTE
Classification			
00063 - Treasury Division			
230070 - Treasury			
Revenue Collector	13	13	11
Revenue Collections Clerk	4	4	3
Principal Clerk	12	12	12
Senior Teller	7	7	6
Senior Clerk/Teller	2	2	2
Senior Clerk	14	14	13
Senior Typist	9	9	9
Clerk	4	4	4
Typist	1	1	1
Clerk Part Time Special Svcs	5	5	5
Total Treasury	93	93	87
Total Treasury Division	93	93	87
00245 - Accounts Division - Administration			
230020 - Project Administration			
Manager I - Finance	1	1	1
Principal Accountant	5	5	5
Senior Accountant	3	3	3
Total Project Administration	9	9	9
230030 - Accounts Payable			
Manager I - Finance	1	1	1
Admin Asst GD II - Finance	1	1	1
Principal Accountant	1	1	1
Sr Governmental Analyst	1	1	1
Head Clerk	1	1	1
Principal Clerk	2	2	2
Clerk	3	3	3
Senior Typist	2	2	0
Typist	2	2	1
Senior Voucher Audit Clerk	4	4	4

CITY OF DETROIT
MAYOR'S 2002/2003 RECOMMENDED BUDGET

Finance Department

Appropriation	REDBOOK FY	DEPT REQUEST	MAYORS FY
Organization	2001 2002 FTE	FY 2002 2003 FTE	2002 2003 FTE
Classification			
00245 - Accounts Division - Administration			
230030 - Accounts Payable			
Voucher Audit Clerk	11	11	10
Total Accounts Payable	29	29	25
230060 - Payroll Audit			
Manager I - Finance	1	1	1
Admin Asst GD II - Finance	2	2	2
Principal Accountant	1	1	1
Senior Accountant	2	2	2
Sr Governmental Analyst	1	1	1
Administrative Specialist I	2	2	2
Sr Payroll Audit Clerk	6	6	6
Payroll Audit Clerk	8	8	8
Head Clerk	2	2	2
Principal Clerk	1	1	1
Senior Clerk	3	3	1
Typist	3	3	3
Total Payroll Audit	32	32	30
230090 - Debt Management			
General Manager - Finance	1	1	1
Manager II - Finance	1	1	1
Manager I - Finance	1	1	1
Investment Agent	1	1	1
Principal Accountant	1	1	1
Senior Accountant	1	1	1
Senior Typist	1	1	1
Total Debt Management	7	7	7
230100 - Risk Management			
General Manager - Finance	1	1	1
Manager I - Finance	3	3	3
Risk Analyst	1	1	1
Sr Worker's Comp Specialist	1	1	1

CITY OF DETROIT
MAYOR'S 2002/2003 RECOMMENDED BUDGET

Finance Department

Appropriation	REDBOOK FY	DEPT REQUEST	MAYORS FY
Organization	2001 2002 FTE	FY 2002 2003 FTE	2002 2003 FTE
Classification			
00245 - Accounts Division - Administration			
230100 - Risk Management			
Worker Compensation Specialist	7	7	7
Supervising Safety Officer	2	2	1
Safety Officer	9	9	9
Assistant Safety Officer	4	4	4
Senior Typist	2	2	2
Clerk	2	2	2
Typist	5	5	5
Total Risk Management	37	37	36
230130 - General Accounting			
Chief Accounting Officer	1	1	1
Manager II - Finance	2	2	2
Manager I - Finance	3	3	3
Business System Support Splst	4	4	3
Principal Accountant	9	9	9
Senior Accountant	8	8	8
Semi-Sr Accountant	1	1	1
Executive Secretary I	1	1	1
Principal Clerk	2	2	2
Senior Typist	2	2	2
Total General Accounting	33	33	32
230240 - Facilities Management			
General Manager - Finance	1	1	1
Admin Asst GD II - Finance	1	1	0
Office Management Assistant	1	1	0
Total Facilities Management	3	3	1
Total Accounts Division - Administration	150	150	140
00246 - Accounts - Pension and Employee Be			
230040 - Pension			
General Manager - Finance	1	1	1
Manager II - Finance	2	2	2

CITY OF DETROIT
MAYOR'S 2002/2003 RECOMMENDED BUDGET

Finance Department

Appropriation	REDBOOK FY	DEPT REQUEST	MAYORS FY
Organization	2001 2002 FTE	FY 2002 2003 FTE	2002 2003 FTE
Classification			
00246 - Accounts - Pension and Employee Be			
230040 - Pension			
Manager I - Finance	3	3	3
Investment Analyst	1	1	1
Principal Accountant	3	3	3
Office Management Assistant	1	1	1
Senior Accountant	7	7	7
Principal Governmental Analyst	1	1	1
Head Clerk	2	2	2
Principal Clerk	4	4	4
Recording Secretary - Ret Sys	2	2	2
Senior Clerk	4	4	4
Senior Typist	2	2	2
Senior Stenographer	2	2	2
Clerk	3	3	3
Typist	4	4	4
Total Pension	42	42	42
Total Accounts - Pension and Employee Ben	42	42	42
00247 - Accounts - City Income Tax Operation			
230110 - Income Tax			
General Manager - Finance	1	1	1
Manager II - Finance	2	2	2
Manager I - Finance	2	2	2
Principal Accountant	5	5	5
Senior Accountant	8	8	8
Sprv Income Tax Investigator	2	2	2
Senior Income Tax Investigator	16	16	16
Income Tax Investigator	15	15	15
Office Management Assistant	1	1	1
Head Clerk	1	1	1
Principal Clerk	2	2	2
Senior Clerk	6	6	6
Senior Typist	4	4	4

CITY OF DETROIT
MAYOR'S 2002/2003 RECOMMENDED BUDGET

Finance Department

Appropriation	REDBOOK FY	DEPT REQUEST	MAYORS FY
Organization	2001 2002 FTE	FY 2002 2003 FTE	2002 2003 FTE
Classification			
00247 - Accounts - City Income Tax Operation			
230110 - Income Tax			
Typist	13	13	13
Total Income Tax	78	78	78
Total Accounts - City Income Tax Operation	78	78	78
00832 - Departmental Accounting Operations			
230050 - Departmental Accounting Operatio			
Manager II - Public Works	1	1	1
Manager II - Finance	1	1	1
Manager I - Finance	3	4	4
Principal Accountant	13	13	12
Senior Accountant	24	25	25
Semi-Sr Accountant	9	9	9
Sr Governmental Analyst	3	3	3
Senior Bookkeeper	1	1	1
Principal Clerk	2	2	2
Teller	1	1	1
Senior Clerk	7	7	7
Senior Typist	9	9	9
Typist	4	4	4
Total Departmental Accounting Operations	78	80	79
Total Departmental Accounting Operations	78	80	79
10674 - Office of Targeted Business Developr			
230015 - Targeted Business Development			
Manager II - Finance	1	1	0
Manager I - Finance	1	1	0
Principal Governmental Analyst	2	2	0
Senior Typist	1	1	0
Total Targeted Business Development	5	5	0
Total Office of Targeted Business Developme	5	5	0
Agency Total	577	579	549